

## Module description

**Field of study:** *Business, Management and Services*

**Degree course:** *Bachelor of Science HES-SO in International Business Management*

1. Title of module	Accounting III	2020-21
<b>Code:</b> 3023	<b>Type of course:</b> <input checked="" type="checkbox"/> Bachelor's <input type="checkbox"/> Master's <input type="checkbox"/> MAS <input type="checkbox"/> DAS <input type="checkbox"/> CAS <input type="checkbox"/> Other: ...	
<b>Level:</b> <input type="checkbox"/> Basic module <input type="checkbox"/> Further studies module <input checked="" type="checkbox"/> Advanced module <input type="checkbox"/> Specialised module <input type="checkbox"/> Other: ...	<b>Characteristic:</b> <input checked="" type="checkbox"/> Module where failure may lead to final dismissal from the degree course in accordance with Art.25 of the Framework directives on the Bachelor and Master degrees at the HES-SO	
<b>Type:</b> <input checked="" type="checkbox"/> Main module <input type="checkbox"/> Module linked to main module <input type="checkbox"/> Optional or subsidiary module <input type="checkbox"/> Other: ...	<b>Time schedule:</b> <input checked="" type="checkbox"/> Module over 1 semester <input type="checkbox"/> Module over 2 semesters <input checked="" type="checkbox"/> Spring semester <input type="checkbox"/> Autumn semester <input type="checkbox"/> Other: ...	

### 2. Organisation

ECTS credits 4

**Language:**

<input type="checkbox"/> French	<input type="checkbox"/> Italian
<input type="checkbox"/> German	<input checked="" type="checkbox"/> English
<input type="checkbox"/> Other: ...	

### 3. Prerequisite

- To have validated the module  
 To have followed the module  
 No prerequisite  
 Other: to have validated the first-year assessment

### 4. Skills to be gained / general learning objectives

#### Objectives for the course: International Performance System Management

- High level review of the connections of corporate and cost accounting as bases of the performance management tools and understand their respective roles
- Understand the basics of strategic management, planning...and its link with the budgeting processes
- Get familiar with budgeting-, reporting- and performance evaluation techniques (sensitivity analyses, reporting, balanced scorecard, KPI's, enterprise valuation ...)
- Get an idea of Internal Control System (high level introduction – is being treated in “Corporate Governance and Enterprise Risk Management”)

#### Objectives for the course: Corporate Governance and Risk Management

This course focuses on fundamental Corporate Governance and Enterprise Risk Management concepts and control mechanisms within organizations in line with international standards and best practices (COSO, ISO, IIA, etc.).

At the end of this course, students should be able to :

- Understand Corporate Governance organizations and interfaces between the different key stakeholders,

- Grasp the risk management concepts and mechanisms within an organization by designing a risk map and defining a risk strategy,
- Understand Enterprise risk management ESG framework,
- Understand, analyze and capable to design an Internal Control approach,
- Understand the Internal Audit role and missions within an organization and the maximum assurance's added value Brought to the different key stakeholders at different level of this organization,
- Understand a Governance, Risk and Compliance approach, and
- Understand a fraud risk management approach.

## 5. Teaching and content

### Course: International Performance System Management

- High level review of elements of cost accounting and their connections with corporate accounting as bases of the performance management tools
- Study of strategy as bases of the budgeting processes (strategic planning, thinking.....link to global, sales, production and cash budgeting)
- Establish and calculate budgets, sensitivity analyses, reporting techniques, determination of KPI as components of balanced score cards
- Wrap up of IS, CG and ERM in Performance System Management

### Course: Corporate Governance and Risk Management

#### Corporate Governance introduction

- History of the Corporate Governance
- Corporate Governance in soft law (OECD and CH)
- Development of a corporate governance framework
- Boards, Committees, management and assurance processes
- Analyze and optimization of interfaces between strategy, management and control functions, as internal audit, external audit

#### Risk Assessment (Swiss Code of Obligation Art. 961c)

#### Enterprise Risk Management framework (ISO 31000:2018, COSO ERM 2017)

- Risk management in law (CH)
- Risk management and control
- Risk evaluation and re-evaluation
- Tools and implementation
- People education and skills

#### Enterprise Risk Management ESG framework (COSO-wbcsd ERM ESG related risks 2018)

- Risk management and control

#### Internal Control approach (Swiss Code of Obligation Art. 728)

#### Internal Control integrated framework (COSO ICS 2013)

- Internal Control in law (CH)
- Methodology and project :
- Internal control system enhancements, Controls transformation :
- Communication and training
- People education and skills

#### Internal audit fundamentals

- Designing and setting up an internal audit function
- Defining a risk-based internal audit strategy
- Engineering internal audit processes
- People education and skills

Governance, Risk and Compliance introduction (OCEG GRC Capability model)

Fraud risk management principles (COSO model)

## 6. Assessment and validation methods

Each course syllabus available on the moodle platform Cyberlearn describes the assessment and validation methods.

### 7. Reassessment requirements

- Reassessment possible
- No reassessment
- Other (please specify): ...

### 7a Reassessment requirements (if module is repeated)

- Reassessment possible
- No reassessment
- Other (please specify): ...

#### ***other reassessment modalities***

Reassessment if the module grade is between 3.5 (included) and 3.9 (included).  
After reassessment, the maximum grade is 4.0